

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

ILSA PENA-BONHAM

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

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CASE NO. 4:20-cv-00757

JURY

**COMPLAINT**

Ilsa Pena-Bonham (“Plaintiff”) files this Complaint against the United States of America (“Defendant”). This is a civil action against Defendant, pursuant to 26 U.S.C. §7422, seeking a refund of taxes paid to the Internal Revenue Service for the 2009 tax year.

**JURISDICTION AND VENUE**

1. This Court has jurisdiction pursuant to 28 U.S.C. § 1331, § 1340 and § 1346. This case arises under Title 26 of the United States Code, which provides for internal revenue, and is a civil action against Defendant for the recovery of an internal-revenue tax which was erroneously collected in 2009.

2. Venue is proper in this Court pursuant to 28 U.S.C. § 1391, § 1396 and § 1402 because Plaintiff resides in this district and this is a civil action against Defendant.

### **PARTIES**

3. Ilsa Pena-Bonham is a citizen of the United States. She is a resident of Harris County, Texas, residing at 810 Ivy Wall Dr., Houston, Texas, 77079. The last four digits of her Social Security Number are 0632.

4. Defendant is the United States of America and may be served with process under Fed. R. Civ. P. 4(i)(1)(A) and (B) by:

a. delivering a copy of the summons and the complaint to Ryan Kelley Goeb Patrick, United States Attorney for the Southern District of Texas, or to an assistant United States attorney or clerical employee whom the United States Attorney designates in a writing filed with the court clerk at 1000 Louisiana, Suite 2300, Houston, Texas 77002; or

b. sending a copy of the summons and the complaint by registered or certified mail to Civil-Process Clerk for the United States Attorney, at 1000 Louisiana, Suite 2300, Houston, Texas 77002; and

c. sending a copy of the summons and the complaint by registered or certified mail to William Barr, Attorney General of the United States, at 950 Pennsylvania Avenue, NW, Washington, D.C. 20530-0001.

### **FACTS**

5. In 2009, Plaintiff suffered a theft loss, certain bad debts, and various adjustments to income and deductions related to her real estate business activities.

In 2013, she timely filed a claim for refund on Form 1040X at the Internal Revenue Center at Austin, Texas. On March 5, 2018, the claim for refund was improperly disallowed, thereby necessitating this lawsuit.

### **CAUSE OF ACTION**

6. Plaintiff incorporates paragraphs 1 through 5 as fully set forth herein.

7. Pursuant to 26 U.S.C. § 7422, a refund suit for the recovery of income taxes can be commenced after a claim for refund has been filed. Under 26 U.S.C. § 6532, a suit seeking a refund pursuant to 26 U.S.C. § 7422 may be filed six months after the claim for refund was filed and within two years of the date the refund claim was denied.

8. Plaintiff has satisfied these elements. More than six months have elapsed since Plaintiff filed her return claim. This suit is filed within two years of the date the Internal Revenue Service disallowed the refund claim. Plaintiff is entitled to recover \$33,959, plus accrued interest, from Defendant.

9. All conditions precedent and any other requirements necessary for the filing of this lawsuit have occurred.

### **JURY DEMAND**

10. Plaintiff hereby demands a jury on all issues triable to a jury.

**PRAYER FOR RELIEF**

**WHEREFORE**, Plaintiff prays for judgment against the Defendant, United States of America in the amount of \$33,959, or such amount as allowed by law, plus prejudgment and post judgment interest as allowed by law, costs of court, and for such other and further relief to which Plaintiff may be entitled.

Respectfully submitted,

CRADY JEWETT McCULLEY & HOUREN LLP

By: /s/ Carlton D. Wilde, Jr.

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**ATTORNEY FOR PLAINTIFF,  
ILSA PENA-BONHAM**